

Article - Local Government

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§20–426.

(a) Except in Talbot County or Wicomico County, if a hotel fails to pay the hotel rental tax to a county within 1 month after the payment is due under § 20–410 of this subtitle, the hotel shall pay a tax penalty of 10% of the unpaid tax.

(b) If a hotel fails to pay the hotel rental tax to Talbot County or Wicomico County within 120 days after the payment is due under § 20–410 of this subtitle, the hotel shall pay a tax penalty of 10% of the unpaid tax.

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